OE FORM 6000, 2/69

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION

ERIC REPORT RESUME

ERIC ACC. NO.	P.A.	PUBL. DATE	ISSUE
ED 043 795			
CH ACC. NO. AA 000 630		Sep 70	RIEMAR71

IS DOCUMENT COPYRIGHTED? YES ☐ NO ☒
ERIC REPRODUCTION RELEASE? YES ☐ NO ☒
LEVEL OF AVAILABILITY I ☒ II ☐ III ☐

AUTHOR
Cleary, Lynn Paul

TITLE
The Florida Education Improvement Expense Program. Improving State Leadership in Education.

SOURCE CODE	INSTITUTION (SOURCE)
HWP26250	Florida State Dept. of Education, Tallahassee
SP. AG. CODE	SPONSORING AGENCY
BBB04325	Improving State Leadership in Education

EDRS PRICE	CONTRACT NO.	GRANT NO.
0.25;1.85		
REPORT NO.		BUREAU NO.

AVAILABILITY
Florida State Department of Education, Tallahassee, Florida 32301

JOURNAL CITATION

DESCRIPTIVE NOTE
35p.

DESCRIPTORS
*Educational Improvement; *Educational Planning; Cost Effectiveness; *Educational Finance; *Instructional Improvement; Educational Development; Program Budgeting; *State Programs; Leadership

IDENTIFIERS

ABSTRACT
This study analyzes the Education Improvement Expense program by examining its evolution, implementation , and implications. This examination covers an historical overview of the creation and development of this program. The overview includes investigation of factors that resulted in the initial movement toward increased state funding of a non-categorical type and the creation of E.I.E. Actual implementation of the E.I.E. program is examined through an analysis of nine county plans selected to represent a cross section of school districts in Florida. Primary sources of information are used in this study and include plans of school districts, evaluation reports of the districts, state publications related to the implementation of this program and personnel interviews. Advantages and disadvantages of the program are listed. It is concluded that if the E.I.E. program is adequately financed to approach its theoretical potential, this program could serve as a model for future school improvement plans throughout the nation. (ON)

GPO 870-390

ED 043795

THE FLORIDA EDUCATION IMPROVEMENT EXPENSE PROGRAM

Report on State Incentive Provisions for Planning and Effecting Improvements in Instruction and Learning in Local School Systems

Sponsored by
The Florida State Department of Education
and the Project,

Improving State Leadership in Education

Denver, Colorado
September 1970

AA 000 630

Original Draft Prepared by
Lynn Paul Cleary
Assistant Professor of Education
University of South Florida

Revised and Edited by
Edgar L. Morphet, Project Director
Improving State Leadership in Education
and
Floyd T. Christian
Commissioner of Education
State of Florida

Financed by funds provided under the
Elementary and Secondary Education Act of 1965
(Public Law 89-10, Title V, Section 505)

Single copies of this report may be obtained from the
Project Office, 1362 Lincoln Street,
Denver, Colorado 80203
or the
State Department of Education
Tallahassee, Florida 32301

Further information about the developments
discussed in this study may be obtained from the
Florida State Department of Education

These materials may be reproduced without permission
provided appropriate credit is given to the
project and the sponsoring state.

Introduction

In 1947 the Florida legislature established a rather comprehensive foundation plan for financing the elementary and secondary schools by funds derived primarily from state and local sources. From time to time this formula has been revised in certain respects and the amounts increased in an effort to meet changing needs and rising costs. During the late 1960's, however, it became increasingly apparent to many people that new challenges and demands would necessitate further significant changes. Some groups advocated that the foundation program plan be replaced by a "simplified" formula providing a designated amount per pupil; others, that the foundation program amounts be substantially increased; and still others, that some other plan be utilized. Practically everyone agreed that any additional funds provided should come from sources other than the property tax.

The plan approved by the legislature in March of 1968, retained the foundation program without any important changes, but provided a significant addition in the form of a new law that incorporated some unique provisions designed to meet modern needs and concerns. This law, which established the Education Improvement Expense (EIE) Program and included a provision requiring that local taxes for schools be reduced to 10 mills, provides from state funds an additional $1,720 per instruction unit each year for every county (school district) that qualifies by systematically developing and implementing a five year plan for the improvement of instruction and learning and for annual evaluation of progress and needed revisions in the plan in accordance with criteria established by the state department of education. This incentive plan has presented many problems and challenges for everyone involved, but seems to have constituted a significant breakthrough in the provisions for improving education in Florida.

This report, in effect, constitutes a brief "case study" of the Education Improvement Expense Program during the first two years it has been in operation (1968-69 and 1969-70). In May of this year, an important U. S. District Court decision declared unconstitutional the ten mill "roll back" limitation on the voted property tax levies for schools imposed when the EIE law was enacted. The removal of this limitation that had seriously handicapped a number of counties should help to ensure more effective implementation of the incentive features of the program during coming years.

I hope this brief report on developments in Florida will be of considerable interest and benefit to people in other states who are concerned with defensible alternative procedures for improving education throughout their states.

Floyd T. Christian
State Commissioner of Education, Florida

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY.

CONTENTS

Section		Page
1.	EVOLUTION OF THE EDUCATION IMPROVEMENT EXPENSE PROGRAM	1
	Background Developments	1
	The Educational Improvement Expense Program	6
2.	IMPLEMENTATION OF THE EDUCATION IMPROVEMENT EXPENSE PROGRAM	7
	Procedures for the Local School Districts (Counties)	8
	Procedures of the State Department of Education	8
	Implementation of the Program 1968-69	9
	Implementation of the Program 1969-70	10
3.	ANALYSIS OF NINE SELECTED EDUCATION IMPROVEMENT EXPENSE PLANS AND THEIR IMPLEMENTATION	11
	Dade County School District	11
	Broward County School District	12
	St. Johns County School District	13
	Columbia County School District	14
	Highlands County School District	15
	Nassau County School District	16
	Liberty County School District	17
	Lafayette County School District	17
	Florida A and H University High School	18
	Summary and Observations	18
4.	REACTIONS AND SUMMARY	20
	Reactions of Groups Primarily Concerned	20
	Findings and Conclusions	21
APPENDIX A:	THE EDUCATIONAL IMPROVEMENT EXPENSE PROGRAM LAW	26
APPENDIX B:	REVISED GUIDELINES FOR DEVELOPING A LONG-RANGE, COMPREHENSIVE PLAN FOR EDUCATIONAL IMPROVEMENT (EIE) IN EACH SCHOOL DISTRICT (COUNTY) FOR 1970-71	27

Section One

EVOLUTION OF THE EDUCATION IMPROVEMENT EXPENSE PROGRAM

During the depression of the early 1930's, the financial situation and many other conditions confronting most school systems in Florida were chaotic. Much of the script that had been issued to pay salaries of teachers was cashed for one-third to one-half of its face value and practically all bonds issued to finance school building construction during the boom period of the 1920's were in default.

Some semblance of order began to be restored after the first effective school budget law was enacted in 1937, all school laws were codified and clarified, and a systematic plan for refunding all school indebtness on a realistic basis was developed. However, in the early 1940's Florida ranked 46th among the 48 states in its effort to support schools, and the funds provided by the state were still apportioned to the schools primarily on the basis of a uniform amount per instruction unit despite the fact that the income per pupil in average daily attendance from each mill of county tax ranged from 62 cents to $16.75. It seems apparent that there had been little effective systematic planning for the improvement of provisions for the improvement or support of education in the state prior to that time. As noted below, serious planning for the improvement of education and its support began in 1944 and culminated in the development and adoption of a minimum foundation program plan in 1947. Since that time the Florida program has been recognized generally as among the most defensible in the nation in many important respects, but has lagged behind the needs in other respects as conditions have changed.

Another apparently significant breakthrough came in 1968 with the adoption by the legislature of what is called the Education Improvement Expense (EIE) Program as a supplement to the foundation program that had been modified and improved in a number of respects during the years since it was established. The EIE program requires the state department of education and every county school system to collaborate in systematic planning for staff development, for the improvement of instruction and learning, and for annual evaluation of progress. A rather substantial amount of funds from state sources ($1,720 per instruction unit each year) is provided to assist the counties in developing and implementing these plans.

BACKGROUND DEVELOPMENTS

Partly as a result of the chaos relating to developments during the depression years, many of the citizens of Florida in the early 1940's had begun to recognize that progress in the state was being seriously handicapped by deficiencies and inadequacies in the educational program and in the provisions for financial support. Moreover, beginning in 1940, a number of representatives from the state had participated in the sessions of the Southern States Work-Conference on Educational Problems at Daytona Beach. Many had read the reports, one of which included the following statements:

> An adequate foundation program of education should be provided for all children. Wealth should be taxed wherever it is found in order to educate children wherever they may live. An adequate foundation program should be a balanced program. The budget should provide all necessary educational services....The financial program should be flexible in order that educational programs in local schools might be readily adapted to the varying educational needs of local school units....Sources of revenue should be stable enough to provide for long-time planning but flexible enough to provide for the normal expansion of educational needs.[1*]

In 1943, representatives from the Florida State Department of Education and others encouraged the Florida Education Association to appoint a special committee to assess the educational needs in the state. The committee concluded:

> Post war-planning needs to be done on every level: in regional, state, and local groups. These must be coordinated and integrated and understood by all...the committee therefore recommends that, at or before the next sessions of the Legislature, the Governor of Florida be asked to appoint a special commission to map a long range total program for Florida schools.[2]

The Citizens Committee and the Foundation Program

About the time this statement was issued the State Superintendent of Public Instruction and a representative from his staff discussed with the incumbent governor, Spessard Holland, and the governor-elect, Millard Caldwell, the importance of appointing a citizens committee to make a comprehensive study and propose a plan for improving education in the state. Both agreed that this should be done on the basis of criteria they accepted as desirable. On October 24, 1944, the State Board of Education adopted a formal resolution requesting the appointment of such a committee and urging all state and local agencies and organizations to cooperate in the study.[3] On November 17 Governor Spessard Holland issued an Executive Order[4] providing for the appointment of a 15 member committee to conduct the study and prepare a preliminary report for consideration at the ensuing session of the legislature. S. Kendrick Guernsey of Jacksonville was selected to serve as Chairman and Edgar L. Morphet of the State Department of Education was appointed the Executive Secretary and Coordinator of Studies.[5]

The preliminary report entitled Some Problems and Needs of the Schools of Florida, submitted to the Governor March 7, 1945, included recommendations for some immediate changes and for a more comprehensive two year study. Such a study was authorized by Senate Concurrent Resolution No. 3.

In developing plans for the comprehensive study, the committee encouraged and prepared guides for studies of education in each local school system, and stated:

> It is the earnest hope of the Citizens' Committee that lay and educational leaders in each county and community in the State will be interested in planning and carrying out a comprehensive study of their own school system. The Committee believes that this procedure will assure a maximum of progress throughout the state.[6]

---

*Footnote references are at the end of the report.

The report of the committee, entitled Education and the Future of Florida (448 pages), was published in March of 1947 and led to the adoption by the legislature with only one dissenting vote of a comprehensive plan for the improvement of education, including the establishment of a "minimum" foundation program that called for twice the amount of state support that had previously been provided.

The 1945 preliminary report of the committee had led to the establishment of a limited foundation program for the less wealthy counties and to several important changes in restrictive laws. More than 150 people from Florida and 13 out-of-state consultants participated in the work of the 12 special study committees that contributed significantly to the development of the wide-ranging findings and recommendations included in the 1947 report. Most counties also made and reported on studies of their own problems and needs. Florida was apparently the first state to conduct a comprehensive study (including higher education) sponsored by the governor, the legislature, the state board and department of education, and headed by a citizens committee that insisted on widespread participation of knowledgeable people in all aspects. Without this participation many of the significant changes probably could not have been made.

This two year comprehensive study and the well-documented report resulted in the adoption of a partnership minimum foundation program plan that among other things: (1) focused attention on the need for better prepared teachers and improved instructional procedures; (2) provided state support through the foundation program for kindergartens, junior colleges, adult and vocational education, special education, summer programs, and capital outlay and debt service; (3) provided for the employment of all teachers on a ten month basis to encourage local planning; and (4) eliminated all of the 720 special taxing districts for schools, thus making each county the basic local unit for the operation and support of schools.[7] Local commitment to support at least a minimum educational program was ensured. Instead of continuing to award equal amounts per student to each county, an attempt was made to provide state funds on the basis of objectively defined need.

In its final report the citizens committee emphasized the importance of systematic long-range planning:

> Careful but bold planning should be undertaken in an effort to assure an adequate program of education. The facts indicate that Florida will continue to grow rapidly in population and economic ability. Proper planning will help to assure the development of better schools and colleges which will be an important factor in helping to bring about progress.[8]

The report of a study authorized by the legislature three years after the Citizens Committee reported its findings and following the enactment of the minimum foundation program, commented on some of the gains and noted the need for further improvements.[9] Concerns for equal educational opportunities and more equitable financial provisions have been echoed down through the years in Florida, as well as throughout the nation. Educators and legislators have enacted amendments to Florida's minimum foundation program in an attempt to reach these goals. Thorough and realistic reappraisal of the minimum foundation program will undoubtedly continue during the ensuing years.

A few years ago attention began to be given to incentive funds. Many educators believed that school districts would do a better job of planning and financing a desirable educational program for their children if incentive funds were provided by the state.

Concepts such as the following have been seriously suggested:

> (1) that an additional $5.00 per pupil be made available to any district which levies a tax of at least one mill beyond a designated rate; (2) that an appropriation be made to provide for the extra costs of educating handicapped children but that these funds be made available only to districts that match them on a 50-50 basis; (3) that a special fund be made available to districts to provide for smaller pupil-teacher ratios in science classes, provided any district participating in the funds be required to make a one mill levy over and above that made for the regular program;...[10]

Morphet, Johns and Reller later commented on new incentive plans in some states that are supplementary to foundation programs and that ensure poorer districts a means to improve their programs:

> If the extra funds provided by the state for districts that make levies beyond the minimum required are made available roughly in inverse proportion to ability, the poorest districts can have available for each additional mill of local effort (probably within prescribed limits) approximately as much per classroom unit as the more wealthy districts.[11]

Some of these possibilities have been considered from time to time in Florida but did not receive any serious attention until 1968 as noted later.

Johns and Kimbrough,[12] in a study of school districts in Florida, Georgia, Kentucky and Illinois having a population of 20,000 or more, found that districts that were making a low effort to support their schools eighteen years ago tended to continue as low-effort districts during the entire period. A properly developed incentive plan could become one means of helping these districts to improve their educational programs.

Concern over the years has been expressed also about assessment practices at the county level and its relationship to property tax levies for schools.

The report of a conference on education sponsored by Governor Collins in 1955 stated:

> It was the consensus that there is an imperative need for improvement of assessment practices in the counties of Florida so that there will be a more equitable distribution of the tax burden and greater revenue for schools.[13]

The 1957 Florida Citizens Tax Council conducted local "grassroots" studies of tax problems in 55 counties and concluded that property should be reassessed at full value. The council proposed that reassessments be accompanied by equivalent reductions in millages so that taxpayers would be protected against sharp increases in their tax bills, and noted that, under such a program, many homesteads that have been exempt under the $5,000 homestead exemption would become taxable. Other counties that previously had minimal property taxes would find their tax bills significantly increased.

Another conference on education, sponsored by Governor Burns, was held in February, 1966. Group number three of the conference reported:

> Now, let us get down to some particulars. First and foremost, was the consensus on the need for a long-range non-political study which we have already discussed. Next in terms of strength of support was the urgent demand for full implementation of the 100% assessment of property. There was support for a state tax commission to make certain of equal assessment throughout the state.[14]

Finally, in June of 1966 the Florida Supreme Court required all non-exempt property to be assessed at 100 percent of fair market value thus greatly broadening Florida's tax base. The Court also ordered implementation of the 100 percent ruling within the year.

Many events that concerned education occurred in Florida beginning in the fall of 1966 and extending through the fall of 1967.[15] Some of the most important are summarized below.

1. Citizens at the county level were confronted with an added tax burden because of new assessments.

2. A Republican governor was elected, the first since Reconstruction; he promised "to make Florida first in education," and pledged that no new taxes would be required to accomplish this purpose.

3. Many new legislators were elected as a result of reapportionment; most legislators were elected on a platform of local tax relief.

4. The Legislature in the spring of 1967 failed to enact any significant education legislation under the ever-present threat of veto by the Governor.

5. Sanctions were imposed by the Florida Education Association on the state, which included: censure of the Governor, nation-wide notice to industry and business of educational "conditions in the state" and a warning to teachers in other states and to Florida teachers not under contract, that they would be subject to charges of violation of the Code of Ethics if they took jobs in the state.

6. During the extended 30-day session a number of education acts were passed only to be vetoed by the Governor.

7. On June 29, 1967, the Governor used his constitutional power of line-item veto to write his own budget, eliminating over 100 million dollars from the education program passed by the legislature.

8. The Florida Education Association demanded a special session of the legislature and continued talk of mass resignations and a statewide walkout in the fall of 1967.

9. In September of 1967, Florida's Governor Claude Kirk appointed a thirty-member Commission for Quality Education, to study and report on education in Florida.[16] This commission was instructed to prepare a master

plan for education and to bring in its report by December 1968. In his charge to the Commission the governor stated:

"I recommend that the Commission study alternative concepts of financing especially with regard to the feasibility of having education funded to a far greater extent by the state, thus relieving the ad valorem burden, per se, and tieing the raising of revenue for education to a more realistic and flexible base than is provided by fixed property assessment without regard to the taxpayer's ability to meet this obligation."[17]

10. In October, 1967 Governor Kirk called for a special session early in the new year. The Commission on Quality Education was requested to complete its fifteen-month study in two-and-a-half months. The report was to be the basis for legislation for the ten-day special session and a week-long extension.

11. The legislature responded with a $350-million package, of which some $70-million was for non-educational purposes, and about $66-million for local tax relief. The new educational improvement expense program, amounting to a little more than 101 million dollars was included in the package. The new revenues required were to be derived from an increase in the sales tax and other consumer taxes.

12. This legislation did not satisfy the Florida Education Association and was unacceptable to the Governor.

13. Governor Kirk threatened a veto, but let the legislation become law without his signature March 8, 1968.

14. The Florida Education Association ordered a teacher walkout effective Monday, February 19, 1968. The teachers returned March 11, 1968, shortly after the date for the threatened veto had passed.

THE EDUCATIONAL IMPROVEMENT EXPENSE PROGRAM

Many of the threads of educational developments, beginning in the early 1940's, that directly or indirectly affected the enactment of the Education Improvement Expense (EIE) Program law in March of 1968 have been presented in historical perspective. This background information helps to explain the forces and factors that have provided a new direction for funding for the schools of Florida that emphasizes long-range planning and accountability.

The laws relating to the EIE Program are incorporated in Chapters 229 and 236 of the Florida Statutes. Section 229.551 emphasizes the role of the state education agency:

(1) The commissioner of education shall as rapidly as feasible expand the capability of the department of education in planning the state's strategy for effecting constructive educational change and providing and coordinating creative services necessary to achieve greater equality in education....

(5) Some target areas which shall receive immediate priority are... development of long-range planning...and staff development.

Section 236.07(6) (see Appendix A for details) states in substance that:

1. Each county school board shall present each year to the State Commissioner of Education for review and approval a plan for educational improvement.

2. The plan shall:

   (a) Include long-range objectives designed pursuant to criteria prescribed by the state board of education.

   (b) Include a list of needs by priority which may include, but not necessarily be limited to compensatory education, intensification in instruction of basic skills, extended service for ill, hungry, and emotionally distrubed children, flexible staff organization, expanded obligation of staff and facilities on a twelve month basis, etc.

   (c) Give the highest priority of need to the area of staff development and not be approved if staff development is not the top priority need.

3. To determine the funding for educational improvement, multiply the number of instructional units (one instructional unit for each twenty-seven pupils) in each county by one thousand seven hundred twenty dollars ($1720).

4. This amount is to be used by the county board for the purpose of improving the quality of the educational program based on an approved plan of utilization and implementation..., including a program for evaluation.

5. Funds are to be forfeited by any county for the year but set aside as a reserve for the county for the ensuing year, if the plan is not approved by the State Commissioner by February 1, of any year.

Section 236.251(1), however, provided that no county could levy more than 10 mills for operating purposes even though a higher millage might have been voted. This restriction, which was declared unconstitutional in May of 1970, seriously handicapped a number of counties during the first two years because they had to use some of the EIE funds to replace those lost in the tax "roll back" in order to help to finance their regular programs.

The Citizens Committee established in 1944 provided evidence of the willingness and interest of lay people to become involved in education planning. The EIE guidelines call for lay people to be part of all planning committees at the local level to formulate plans for education improvement.

Section Two

IMPLEMENTATION OF THE EDUCATION IMPROVEMENT EXPENSE PROGRAM

The implementation of the EIE program necessitated the preparation of guidelines by the Department of Education (see Appendix B for recently revised

guidelines). These guidelines gave direction to the local school districts (counties) concerning the procedures necessary to develop an annual and five-year plan for the improvement of education in the district. State Department of Education procedures were developed to insure appropriate leadership, participation and services at the state level.

In this section the implementation of EIE for the years 1968-69 and 1969-70 from a state-wide perspective will be discussed.

PROCEDURES FOR THE LOCAL SCHOOL DISTRICTS (COUNTIES)

Florida Statute Section 236.07 states that each district (county) school board shall present each year to the Department of Education for review and appraisal a plan for educational improvement. This plan must include long-range objectives and a list of needs and priorities for at least five years. The plan formulated at the county level must give the highest priority of need to staff development.

In developing the plan, the county must place heavy emphasis on long-range, comprehensive planning. The long-range plan should be comprehensive to the degree that all areas of the educational program have been assessed and priority needs for each of the five years have been established.

A community task force of lay, student and professional persons both in and out of education must be organized, if not already established, and involved in developing the plan. The legislative delegation in each district should be consulted and, as much as feasible, become involved in the planning.

Additional guidelines and procedures for the local school district are given in Appendix B.

PROCEDURES OF THE STATE DEPARTMENT OF EDUCATION

The state of Florida is divided into five areas for purposes of implementing this program. Each area is served by a Department of Education general consultant who is involved with each county (school district) in the formulation of its plan for educational improvement. The consultant's signature is affixed to the county plan before it is forwarded to the Director of the Education Improvement Expense Program in the Department of Education.

When the county plan reaches the Department, the EIE director checks it for completeness. If additional information is needed to make the plan more complete, the consultant is contacted and the school district notified.

Copies of the county plan are forwarded to ten reviewers within the Department of Education. These reviewers are from the following areas: staff development; coordination with federal projects; curriculum and instruction; pupil personnel services; educational media; vocational, technical and adult programs; school food services; school facilities, maintenance and transportation; finance; and research and evaluation.

Each of the reviewers returns to the EIE director a memorandum including comments and recommendations about the plan. Each reviewer's comments are primarily concerned with his areas of expertise. The comments are related to

criteria regarding: brevity, specifics, goals established, types of activities to effect change, efficiency in utilizing funds, and evaluative techniques in the county plan.

The reviewers are members of a task force which meets as a conference committee to determine action regarding the plan. Each member of the task force receives a copy of each reviewer's memorandum and becomes conversant with this information before coming to a scheduled meeting.

Each county plan is reviewed by the task force in a committee session. A consensus is arrived at as to what action should be taken regarding the plan: whether it is to be approved as submitted; whether it requires considerable change or amendments before approval can be given, in which case a conference is scheduled with county representatives by the EIE Director; or whether it is to be approved subject to certain qualifying conditions set forth that will require further action on the part of the county. Under the latter alternative, the county may proceed with the implementation of all parts of the plan except those on which some qualifying restrictions have been placed.

Final approval of the county plan is given by the Director of the Elementary and Secondary Education Division of the Department of Education after consideration of the recommendations of the Task Force and the Director of EIE.

IMPLEMENTATION OF THE PROGRAM 1968-69

The sixty-seven counties and four university demonstration schools were required to submit plans by July 1, 1968 in order to receive funding for the new fiscal year. The rush for implementation resulted in a number of problems. A program such as EIE with new approaches to funding and planning increased the problems of attempting early implementation. Difficulties at the county level were encountered, such as; limited understanding of the planning process, involvement of a number of personnel in formulating the county plan, and the setting of priorities with regard to staff development and overall goals and objectives. The Department of Education's area consultants found themselves in a new role of facilitating the preparation of plans at the local level in a constructive approach to bring about full implementation of the EIE program.

Not all the EIE authorized money was being applied for improvement of existing educational standards. In a number of counties, the allocated funds had to be used to make up losses which limited local taxes for school purposes to 10 mills.

The Legislation provided that, if a county had been levying more than 10 mills for schools before the rollback, EIE funds allocated to such a school district could be used to offset the tax loss. For counties where the tax loss exceeded the EIE allocation, special provisions were adopted by the Legislature to help ease this loss. Twenty-two counties used EIE funds to offset or partially offset tax losses. During the first year of the EIE Program 54.1 million of the 101.5 million dollars allocated were used to offset tax losses in the counties.

The educational bill apparently could not have passed without the ten-mill limitation. Legislators were pressured by property tax owners whose school taxes had risen with reassessment. These taxpayers insisted that the rollback become part of the law.

As a result of this limitation there was little or no increase in state support for the large counties where local effort was as high as seventeen mills for operating expense. The large counties, all of which have appointive superintendents, were making the highest local effort to finance their schools but were seriously handicapped by the ten mill limitation. As a result, the counties with the best records of local support have suffered the most.

The major educational groups (Florida Education Association, State Department of Education and all administrator organizations) in Florida opposed the ten-mill limitation. The most vigorous opponent of the limitation has been the Florida Education Association. It has given full support, financial and otherwise, to the taxpayers' suit challenging the millage ceiling and pointed out that it violated provisions in the Florida constitution. The limitation was declared unconstitutional by a three judge federal district court, May 8, 1970, in Tampa, Florida.

While the first year of implementation caused financial consternation in many quarters, nevertheless 47 million out of the 101 million dollars appropriated were made available for educational programs designed to produce advancements in planning and instruction.

IMPLEMENTATION OF THE PROGRAM 1969-70

The second year of implementation found that counties had developed better concepts and understanding of the EIE program. Plans were written with more clarity and as a result thirty-three plans received unconditional approval as compared with six plans the first year they were submitted. Obviously most counties are devoting more attention to the planning process and some have employed personnel to work in this area full time.

Oliver E. Daugherty, Chief of the Bureau of Planning and Coordination, Division of Elementary and Secondary Education for Florida's Department of Education made the following statements about the second year of the EIE program:

> ...on-site visits to schools have revealed excellent work going on directly related to EIE plans. When counties say they are going to carry out a specific project, our visits have shown they are doing exactly what they said they were going to do. They have gone beyond our expectations in many instances.[18]

Mr. Daugherty further reported that EIE has contributed to the improvement of education in Florida schools in four major areas: planning, staff development, additional services, and supplies and equipment.

> ...planning was done in every county like it has never been done before... staff development programs based on needs determined by personnel in each county has led to improvement in existing methods of teaching and paved the way for new and better ways to teach. The opportunity to employ personnel to produce services to children in areas such as music, art, reading....Many counties had a backlog of needs in supplies and equipment which had existed for years.[19]

The ten-mill limitation was still in effect and once again forced over 50 percent of EIE funds to be used for tax rollbacks during 1969-70. However, much progress in the implementation procedures of the program was noted during the school year 1969-70. The realization of many counties of the need for long-range planning and the involvement of many people in the process was evident in the plans formulated for that year.

Section Three

ANALYSIS OF NINE SELECTED EDUCATION IMPROVEMENT EXPENSE PLANS AND THEIR IMPLEMENTATION

Seventy-one plans were submitted to the EIE director for the fiscal year 1968-69: one from each of the sixty-seven counties and each of the four university demonstration schools.

An examination of 36 of those plans identified many similarities among large, medium and small counties of the state. Eight county plans were selected (on the basis of student enrollment in grades 1-12 for the 1967-68 school year)[20] for more detailed analysis. Two counties were chosen from the top rank in enrollment (1-4), two from the bottom rank (66 and 67), and four from the middle ranking (32, 33, 34, 35).[21] The plan of one of the four university demonstration schools was chosen for the same analysis. If a school district had to use all of its EIE funds to replace revenues lost as a result of the required tax *rollback*, it was excluded from this analysis (3 of 67 counties).

The examination of a majority of the plans revealed that all counties were planning programs for staff developlment (this was the number one priority in the law), expending funds for additional personnel and for planning other projects and/or programs.

The information for this analysis for the most part came directly from the EIE plans and self-evaluation reports of each school district. A summary of each school district's plans was made to provide additional information about the programs in that county. Included in the summary is the number of objectives completed and not completed according to the self-evaluation report of each school district.

The counties chosen, their enrollment rank, and number of students are given below.

Dade	(1)	234,628	Nassau	(35)	5,815
Broward	(4)	105,579	Liberty	(66)	913
St. Johns	(32)	7,143	Lafayette	(67)	760
Columbia	(33)	7,024	Florida A&M University High School		419
Highlands	(34)	6,530			

DADE COUNTY SCHOOL DISTRICT

Staff Development. A comprehensive program of in-service education for instructional staff was held during the school year and summer months that included updating administrators and teachers in the most recent content, theory

and techniques for implementing new educational programs. The main purpose was to instruct and help teachers with the concepts of individualized instruction. The County's in-service program included the following: instructional in-service hours (191,736), number of part-time in-service instructors (200), and the number of consultant weeks (84).

The second project for staff development was to employ teachers (as curriculum writers) during the summer and to utilize their classroom expertise to assist in the research, development, and production of new instructional program materials for the various subject areas and to provide opportunities for the professional growth of the teachers (60 teachers for 6 weeks) involved in those activities.

A third program was to provide continuing in-service education for secondary school personnel (primarily secondary school principals) who will investigate, plan, develop, operate and evaluate new approaches to scheduling and staff utilization.

Other Projects and Programs. The identification and housing of 100 emotionally disturbed pupils in the age range of 7-12 was completed. The purpose was to design a school environment and instruction activities which would aid in reducing emotional distress of the child and to enable him to progress in his educational development.

Another program has provided non-graded instruction in a separate facility for about 120 junior high school boys who were severe discipline problems. The purpose of the program was to develop in those students productive and socially accepted behavior.

Summary. The Dade County school system reported that it achieved all of its objectives for 1968-69. The employment of 26 visiting teachers reduced the visiting teacher-pupil ratio from 1-5000 to 1-3500 and hopefully gave service to pupils who have less aggressive behavior problems.

Dade County purchased $100,000 worth of equipment for each of the following areas: music, business education, and the industrial arts department in its secondary schools. This program will continue until these areas are adequately equipped. $12,812,703 had to be used to replace those funds lost from the tax rollback.

BROWARD COUNTY SCHOOL DISTRICT

Staff Development. Staff personnel from two middle schools that were to open in the fall of 1969 participated in a month long workshop in the summer, directed by ten university consultants.

Two hundred kindergarten teachers were trained for the opening of kindergartens county-wide in September of 1969. A team of fourteen educators including principals, classroom teachers and county personnel was trained by Florida Atlantic University to serve as instructors in early childhood education and to instruct the kindergarten teachers. A philosophy of early childhood education was developed.

A number of seminars were held by personnel of the Broward County Division of Instruction to provide instruction for prospective administrators. These seminars included instruction in understanding business routines of the county and the state department of education and in the development of skills necessary to carry on successful human relations with professional and lay personnel.

Workshops and seminars to upgrade the understanding of principals in guidance, testing, reading, mathematics and kindergartens were held during the school year.

All programs were concerned with various aspects and phases of staff development and all funds were expended in this area.

Summary. The Broward County School System reported achieving 19 of 23 objectives for 1968-69. The objectives not completed were as follows: the writing of teacher guides for elementary school non-graded programs, released time for newly-appointed principals for three high schools which were not completed for the fall term, sufficient funds were not set aside for employment of additional psychologists, and funds were not available for expanding the program of research and evaluation.

Inservice training and curriculum development for adult education and vocational and technical staff were provided. EIE funds amounting to $623,000 were used for funding the deficiencies in the retirement matching program and $1,312,314 was used to replace funds lost by the tax rollback.

ST. JOHNS COUNTY SCHOOL DISTRICT

Staff Development. Workshops to acquaint the teachers with the newest processes, procedures and materials in the field of early childhood education were held during the school year.

A reading institute to study the special needs of reading teachers, followed by a tailor-made credit course to up-date the training of elementary reading teachers were completed during the summer.

A workshop was held to acquaint teachers with tests to measure students at the beginning and the close of the school year and with new methods of evaluating the reading comprehension and skills of students.

A laboratory credit course was provided during the fall term to acquaint, facilitate, encourage, and review teachers on the proper manipulation and use of scientific equipment.

An extension course was held to up-date English teachers in helping them to teach 7-12 grade students to write legibly, spell correctly and use appropriate and correct English.

A guidance course was offered to acquaint a group of teachers (18) with the newest processes, procedures, and materials in the field of classroom guidance.

Other Projects and Programs. EIE funds were used to offset a one-cent increase in cost of school lunches, to fund the retirement for school food service personnel and part of the wage increase for lunch room workers during 1968-69. Student fees were eliminated in elementary and secondary schools with the exception of a physical education fee in secondary schools.

EIE funds were used to develop a public relations program which was to include: a speaker's bureau, plans to involve the lay public in educational planning, procedures for student participation in the development of curriculum, plans for parent-teacher conferences to study the total school program, and to improve radio and press releases of various facets of the total school program.

The development of a learning resource center which provided additional services, materials, and equipment for schools also was a new program for this county.

Summary. The St. Johns County School System reported achieving all fourteen of its objectives. This countv's EIE allocation was $519,000 with $320,000 of it used for additional personnel. There was a carry over of $85,000 for the year 1969-70.

COLUMBIA COUNTY SCHOOL DISTRICT

Staff Development. The development of an instructional leadership corps to instruct teachers in the areas of personalizing instruction, improving utilization of instructional media, and strengthening programs in communication skills was begun in this county. The participants were grade level representatives from each elementary school, language arts and social studies department chairmen, and selected representatives from each secondary school including guidance counselors, librarians, principals, and county staff personnel. A team of consultant specialists in administration, language arts and social studies instructed the participants, using small and large seminars. These participants were expected to provide instructional leadership for teachers not participating in the project.

Workshops for guidance personnel (3 days) and physical education instructors (6 days) were held in the fall and spring. Extension courses in the production of audio-visual materials and in teaching vocational education were available in the fall for interested teachers. All school food service personnel participated in a two week summer training program in an effort to improve the efficiency of the school food service department and a bus driver training course was instituted with officials of the State Department of Education as instructors.

Other staff development programs included visits to programs in other schools that relate to staff development programs in the county and provisions for more attendance at professional meetings and conferences.

Other Projects and Programs. The addition of a vocational and consumer math course at the junior-senior high school level was implemented during the school year.

The "levels" programs at the elementary schools in the areas of language arts and mathematics were added to the curriculum. These programs are designed

to incorporate many non-graded features essential to the continuous progress concept of learning. This program requires placement of students vertically and horizontally within the classroom and from room to room as dictated by student needs.

Extending the activities of the exemplary elementary physical education program financed through Title III ESEA with the addition of equipment and support personnel was completed. Apparatus designed to develop specific strengths and skills was erected on each playground.

Additional personnel were employed to assure a ratio of one music teacher for each 720 elementary students and to enable art teachers to provide at least half-time service for each 720 elementary students. An art program and art teacher were added at the secondary level of instruction.

Summary. Columbia County School System completed 5 of 7 objectives during the 1968-69 year. A program emphasizing individualized instruction in language arts and mathematics was not completed during the school year. A program had been initiated to revise the social studies curriculum, but has not been completed and would extend into the new school year.

$135,000 of this counties' $360,000 was used to replace funds from the tax rollback.

HIGHLANDS COUNTY SCHOOL DISTRICT

Staff Development. A forty-hour workshop in leadership training was conducted during the school year involving consultants from the universities in Florida. The areas of emphasis were: staff utilization, improvement of the techniques of observation and evaluation of teaching process, and the improvement of learning experience for boys and girls. Participants included current and prospective administrators and supervisors. Field experiences included state and regional conferences, visits to exemplary schools and studies of experimental programs that were successful. A teacher workshop of three days was held during the pre-school period for subject and interest areas.

Provisions for professional field experiences for teachers to include visitation and observation of other school programs was developed. Released time was made possible by a structured substitute program approved by the school board for teachers who participated.

The use of resource teachers in each school to provide leadership in the development of sequential learning experiences was instituted at the beginning of the term. This program was developed at the elementary level and concerned itself with problems related to reading. The resource teachers helped classroom teachers identify children with reading problems and aided in the development of sequential approaches to the improvement of reading for these students. A curriculum guide for language arts was also developed.

Other Projects and Programs. The establishment of a county media center to move from a library centered program to a media oriented program was started. Provisions for social service case work to decrease drop outs, confer with teachers as to problems, and to establish contact with inter-county agencies was added to the county educational program.

Summary. This school district achieved all eight of its objectives for 1968-69. $8100 was expended for the purchase of library books during the year. $350,000 of the $478,000 allotment was used for the employment of additional personnel.

NASSAU COUNTY SCHOOL DISTRICT

Staff Development. A committee was appointed to select and recommend instruments to be used to evaluate objective behavior in the classroom. The instruments selected were: teacher practice observation records, a summary of categories for interaction analysis, and the Florida taxonomy of cognitive behavior. Specialists from the universities in the area of teacher and staff evaluation worked with members of the superintendent's staff for the purpose of developing criteria to identify and describe classroom practices and behavior of teachers and students. These key personnel, after training, served on one of three teams to observe and collect objective data on student and teacher performance in the classrooms throughout the county.

All personnel, before being observed, were oriented to the type of instruments used, the purpose of the instruments, the kinds of data collected and the use to be made of the information. The observable data were organized on an individual basis to be used to: counsel with a teacher, work with a school faculty, and evaluate performance on a county basis. The primary objective to be reached, after a study of these data, was to help teachers become more creative in methods of teaching students.

A second program was developed to continue the study and implementation of some of the concepts of non-graded schools. Released time for teachers, supervisors, and principals, for the purpose of observing programs involved in innovative activities and searching for multi-media approaches to individualized instruction, was part of the overall staff development program.

Another program encouraged the development of a continuous comprehensive system of planning under the guidance and efforts of the instructional supervisors. Faculty meetings were held in individual schools throughout the school term. State department of education supervisors were utilized in this program as outside consultants.

Other Projects and Programs. A pilot program was implemented in a junior high school to non-grade English. A public information service was developed to inform the public of achievements, changes and needs of the total school program. A survey of needs was made among the adults and school drop-outs. Based upon those needs, vocational evening courses were provided in each school community. Student fees for workbooks and other consumable supplies were eliminated and diagnostic tests were purchased to help determine the strengths and weaknesses of the school program.

Summary. The objectives in this county were achieved with the exception of the one to expand the vocational program to meet the needs of adults and school drop-outs in the area. EIE funds were used to repaint 25 classrooms, refinish and repair student desks, and for maintenance of equipment on hand and the school lunch program was subsidized for $16,000 to increase lunchroom personnel salaries. EIE funds were used to eliminate student fees. The funds used to replace those lost from the tax rollback amounted to $114,887.

LIBERTY COUNTY SCHOOL DISTRICT

Staff Development. Principals attended a five-day leadership conference sponsored by the State Department of Education. The program included techniques, procedures, innovations, and strategies for school organization. Regular monthly meetings of administrative and supervisory staff for professional growth and information were also held during the year.

A consultant conducted a pilot study in classroom management. Follow-up visits to each school by observers who had been trained in proper techniques followed to help teachers' performance in the classroom. Fifty teacher visitation days were made available for teachers to visit programs of an innovative nature in or out of the county.

Other Projects and Programs. Cultural field trips for students were expanded during the school year and EIE funds were used to eliminate some student fees. The equipping of a learning center at one school with additional materials and equipment for reading was accomplished.

Summary. Liberty County achieved 10 of 14 objectives during the school year. One objective was not achieved because a selected consultant was not available. Three objectives were abandoned because of lack of planning and failure to provide for the time needed to achieve these objectives. Funds were used to eliminate student fees. The employment of personnel required the use of $53,000 of the $81,000 available in EIE funds.

LAFAYETTE COUNTY SCHOOL DISTRICT

Staff Development. A seven-day workshop for instructional personnel was held prior to pre-school planning. The workshop included all phases of the school program as well as behavioral objectives. Five state department of education consultants coordinated the workship in the areas of media, science, math, language arts, evaluation, testing, school laws and reading.

Following this seven-day workshop, the consultants came at various times during the school year to observe activities in the classroom and make suggestions for improvement. As a part of this program, the services of a reading specialist was made available to observe teachers as they performed classroom activities and to provide help in reading instruction. Workshops and meetings were also held for teacher aides, transportation personnel, food service workers, and maintenance personnel.

Other Projects and Programs. A course entitled, "Dignity of Work" was added to the curriculum. Many students from this county have to accept jobs below levels which they desire and this program was an attempt to teach students a respect for all types of labor. Remedial reading courses were offered to increase the level of students ability in reading and audio-visual materials were purchased to assist in the expansion and enrichment of the curriculum.

Summary. Sixteen objectives were planned in Lafayette's program. Six objectives were not achieved because objectives were not stated in measurable terms, planning was inadequate, and procedures for collecting evaluative data were not established. $24,000 was expended for the salaries of teacher-aides in the school district during 1968-69. Personnel salaries accounted for $51,000 of the $61,000 allotment.

FLORIDA A AND M UNIVERSITY HIGH SCHOOL

Staff Development. Teachers studied the mini-course from the Far Western Educational Development Laboratories and engaged in micro-teaching. Substitute teachers were used to release teachers to take this course.

Teachers studied the literature on writing behavioral objectives and practiced writing and using them in preparing lesson plans and syllabi. The curriculum coordinator furnished leadership for this activity during the school year. Consultants from the parent university and elsewhere were available to work with teachers to increase their skills in motivating pupils and in classroom management. Teachers engaged in self-study, using the Evaluative Criteria of the Southern Association of Colleges and Schools. Consultants were available to assist in this study.

The librarian and the audio-visual specialist from the parent university worked with teachers in the area of multi-media. Substitute teachers were used to release regular teachers for inter-visitation and to attend conferences. Custodians and lunchroom personnel also participated in certain aspects of the pre-planning program.

Other Projects and Programs. The scope of the art program was broadened through the use of various art media and the business education course was strengthened by additional provisions for student experiences in dictation transcription and in the use of business machines.

Summary. All of the objectives of the University High School were accomplished for the school year with EIE funds budgeted for substitutes in order to release teachers for mini-courses and for visits and conferences.

SUMMARY AND OBSERVATIONS

1. Eighty-seven percent of the objectives set forth in the nine EIE plans were completed during the school year according to the self-evaluation reports.

2. The objectives that were not completed resulted from a lack of planning and the failure to write objectives in measurable terms.

3. The in-service programs were primarily for the classroom teacher and included: extension courses, workshops, the preparation of curriculum guides, early childhood courses, reading institutes, guidance courses, courses to acquaint teachers with instructional media, language arts programs and the writing of behavioral objectives.

4. Leadership training and internship programs were held in four of the nine counties for principals, supervisors, coordinators and prospective principals.

5. The in-service programs in all of the counties attempted to up-date and acquaint personnel with new methods of instruction. Much concern for the understanding of early childhood education and the development of "levels" programs were expressed in a number of plans.

6. The counties developed a number of programs for vocational education and adult education and attempted to meet the needs of the drop-out in their plans.

7. Curriculum offerings in the elementary and secondary schools were expanded in the areas of art, music and reading.

8. Physical education teachers were added to the staffs at the elementary level in three counties.

9. Reduction or elimination of student fees with EIE funds was accomplished in most small counties.

10. EIE funds were used to supplement lunch programs in the medium and small counties.

11. Services of librarians and media center personnel were added in six of the nine counties.

12. A majority of the counties implemented new programs of vocational education, types of special education, and other programs designed for junior high school students.

13. Concerns were expressed in the plans of the larger and middle size counties for the disadvantaged and "drop-in" students. Personnel who were employed included visiting teachers, case workers, social workers, and psychologists to cope with these students and their problems.

14. Approximately 68 percent of the EIE funds available after tax rollback were expended to employ the following types of personnel according to the nine EIE plans analyzed:

290	teacher aides
20	library, P.E., and laboratory aides
486	classroom teachers including P.E., art, reading, and music
21	secondary guidance counselors
50	elementary guidance counselors (one large district)
28	visiting teachers
16	coordinators
3	directors
15	secretaries
15	clerk-typists
10	special education teachers

15. Some of the EIE funds were used in the small counties for maintenance.

16. Some large counties used EIE funds for the retirement program.

17. Three of the nine counties instituted public information programs to present various aspects of the school program to the public at large.

18. The EIE funds allocated to these counties amounted to 26.5 million dollars of which 14.4 million or approximately 54 percent was used to replace funds lost as a result of the tax rollback.

Section Four

REACTIONS AND SUMMARY

The Education Improvement Expense Program has been in operation for two full years and planning has been completed for the third year (1970-71). The EIE plan was born in controversy and remains controversial for some education groups in the state. In the first part of this section the concerns and interests of three of these groups, the Florida Education Association, the Counties (school districts), and the State Department of Education, are briefly examined.

REACTIONS OF THE GROUPS PRIMARILY CONCERNED

The Florida Education Association. The Florida Education Association did not accept the EIE program at its inception--not because of opposition to the goals or intent--but primarily because of the restriction on the number of mills (10 mills) a county could levy for tax purposes in support of education and the authorized use of EIE funds to substitute for the amount lost as a result of the required tax rollback.

The Association gave its full support to a taxpayer's suit challenging the constitutionality of the ten-mill limitation on local effort for public education. A hearing on this suit was held in January, 1970 at the United States District Court, Middle District of Florida, in Tampa. A panel of three judges of this court declared this law unconstitutional on May 8, 1970. The current legislative program of the association also seeks revision of the entire tax structure of the state.

The Counties (school districts). The concerns of the larger counties (those that include over 50 percent of the school population) have centered around:

- The stifling of local initiative in the levying of local taxes for the support of education;
- The use of all or part of EIE funds to make up local tax loss; and
- The EIE program requirement that each county submit a five-year plan for education improvement even though the financing for five-year programs has not been assured because of the continued use of EIE funds for financing the rollback.

A number of counties do not levy the full ten mills allowed. Some rural county property owners are not assessed at full market value and, even if they were, the new levies in the less wealthy counties would not provide the funds needed to carry on a desirable program of education.

Some counties are concerned that EIE funds are being used to continue the maintenance of certain basic aspects of education that were in existence prior to the enactment of this program. Obviously this use of EIE funds would contradict the purpose of the program which is to improve and expand existing programs and to implement innovation.

State Department of Education. The design of the EIE program did not provide the necessary funds for the implementation, administration and necessary follow-up programs. The Department of Education had to provide the funds and services needed to facilitate the implementation of this program and the time of the personnel required to assist with the development and review of EIE plans.

In 1968, the Legislature, in effect, placed a ten-mill ceiling on local school taxes by providing that any school district levying more than ten mills of tax for operations could not participate in the state minimum foundation program. The Department opposed this limitation and sought to have it removed. The Florida Constitution authorizes districts to levy more than ten mills when approved by electors in the district. The ten-mill ceiling was challenged in the courts and an opinion was rendered declaring the ceiling to be unconstitutional. This decision has been appealed and is still pending.

The property tax revenue per pupil varies widely among counties in the state. The extremes show that a one-mill tax in Gadsden County produces only $7.10 per pupil while a one mill levy in Glades County produces $77.75 per pupil. The average property tax revenue per pupil in the state from a one mill levy is $24.77.

The Commissioner of Education proposed a tax equalization plan that provides state funds to achieve a degree equalization; it does not affect the value of local tax mills. This proposal does not take funds from any county; it merely adds enough in the way of state funds to bring every county up to the state average.

The Commissioner's tax equalization plan was partially implemented by the 1970 Legislature in the form of a District Ad Valorem Tax Equalization allocation. Another step twoard equalization was taken by this Legislature which provided for an increase of one mill per year in required local effort up to a total of seven mills at which time the District Ad Valorem Tax Equalization allocation will be phased out.

Summary. These three groups have similar concerns. Primarily all of these groups have supported the removal of the ten-mill limitation so that local citizens can finance schools above state minimum standards if they desire to do so. All of them want improved educational opportunities and recognize the importance of planning, but are convinced that the present tax structure must be revised and provisions made for more adequate support of education.

FINDINGS AND CONCLUSIONS

The purpose of this study has been to analyze the Education Improvement Expense program by examining its evolution, implementation, and implications. Such an examination required a historical overview of the creation and development of this program. Development of this overview included investigation of those factors that resulted in the initial movement toward increased state funding of a non-categorical type and the creation of EIE. Subsequent tracing of the program's role since inception served to complete the overview.

An analysis of EIE's implications required effective delineation of its impact on the local school districts (counties), the State Department of Education, and the Florida Education Association. These three basic elements of the educational enterprise in the state of Florida encompass most of the agencies involved in or significantly affected by EIE.

Actual implementation of the EIE program was examined through an analysis of nine county plans selected to represent a cross section of school districts in Florida. This analysis provided a clear picture of the local impact of EIE under varying degrees of financial support and differing methods of implementation.

Whenever possible, primary sources of information have been used in making this study. These have included the EIE plans of the school districts filed with the state department of education, the evaluation reports of the districts, and state department publications related to the implementation of this program. Extensive interviews have been held with personnel of the Florida department of education and many other people.

Apparent Advantages

1. The involvement of educators, laymen, students, and legislators in planning for change is an integral part of EIE at the local level.

2. EIE has helped to bring about a much greater awareness of educational problems and of possible ways of resolving them. This awareness should result in improving local school planning for both the five-year period and the next school year. Plans for 1969-70 were written with much more clarity than for the year of 1968-69.

3. Most counties (45 of 67) had some flexibility in the use of EIE funds even though twenty-two counties had to use all or a large part of EIE funds to replace funds lost through the tax rollback.

4. The EIE program resulted in much greater and more comprehensive planning to meet educational goals and objectives than had occurred previously.

5. The counties, in many instances for the first time, were examining the total system of education and were determining the activities that were needed to reach desired objectives.

6. The EIE program assisted in the up-grading and up-dating of school personnel through various types of staff development programs.

7. The program allowed for the carry-over of funds to the next year if they were not expended during the current year.

8. The flexibility of EIE provides for yearly modification of a county plan that had been previously submitted to the department of education.

9. The leadership of the state department of education in implementing EIE at the state and local levels and the recognition by the department of the financing problems and other inequities represented apparent advantages in the program.

Apparent Disadvantages

1. Local initiative to increase taxes has been stifled in many counties because of taxing limitations.

2. The rise in educational costs seems to have resulted in the use of EIE funds in some counties for the maintenance of basic essentials which were in existence prior to the enactment of this program. Such use of EIE funds is contrary to the purposes of the program which is to improve and expand existing provisions while also providing for educational innovations. In some counties funds were used for painting classrooms and bringing lunchroom workers' salaries up to minimum standards.

3. While a certain degree of flexibility is desirable, it would seem that the current EIE program may lack sufficient guidelines to insure the most efficient use of available funds.

4. Most of the funds allocated for the EIE program have not been utilized to improve the educational opportunities for Florida's children and youth: 54 percent of EIE funds were used for tax rollback during 1968-69.

5. Public misconceptions concerning the expenditures of EIE funds for non-educational purposes such as tax rollback may help to account for some negative attitudes toward local initiative in providing adequate financing for public schools.

Apparent Need for More Effective Implementation

1. The necessity of training personnel in the planning process at local and state levels is an essential part of the implementation of the EIE program.

2. Sufficient funds for adequate organization and administration of this program both in the State Department of Education and at the county level are essential for its success.

3. Initiation of a program of this magnitude and diversity would seem to require a reasonable period of planning. Florida's attempt at implementation within a period of three months created many problems.

4. Equitable application of ad-valorem taxes on a state-wide basis would seem to require a centralized regulatory agency to enforce and assure proper local assessment practices.

5. The development of adequate evaluative techniques at both the county and state levels is essential to the future success of the EIE program.

Some Important Implications

The EIE program established in Florida in March of 1968 was a theoretically sound forward move in improving the quality of education. This program was designed to improve and expand existing educational programs while also providing for and encouraging creation of innovations to further enrich learning opportunities for the children and youth of the state.

While the fundamental principles of the EIE program are commendable, the actual means of implementation were inadequate. Unfortunately more than half

of the funds claimed for educational improvement were in fact used in non-educational tax rollback. This fact coupled with basically inadequate financing at the outset have served to limit seriously the actual effectiveness of the program.

Recommended Criteria for Analyzing Implementation of an Improvement Program

Based on Florida's experience in implementing the Education Improvement Expense program, it seems apparent that the criteria should include:

1. Involvement of lay people in formulating plans based on an assessment of educational needs at the school district level.

2. Some degree of flexibility for the school district to allow for diversity in plans.

3. Cooperation in the development of guidelines by state department of education personnel and local school district personnel.

4. Provisions for in-service programs concerned with the nature and need of planning for state and local personnel.

5. Provisions for the development of dynamic leadership capabilities and communication systems at both state and local levels.

6. A 12 to 18 month time period for phasing in a new program for education improvement.

7. Built-in evaluation procedures.

8. Continuing comparison of actual expenditures with authorized expenditures as related to the intent of the legislation.

9. Follow-up procedures to determine benefits accruing to children from an improvement program.

If the EIE program were adequately financed to approach its theoretical potential, this program could serve as a model for future school improvement plans throughout the nation. It can only be hoped that the Florida plan will be given the necessary legislative backing for schools of the state to realize both the immediate and potentially far reaching contributions EIE can make to the educational opportunities for all children in the state.

Recommendations for Further Study

Systematical research concerning the EIE program should be conducted continuously in an attempt to evaluate and re-evaluate the contributions of the program. Specifically the following areas for further study are suggested:

1. A careful survey of existing and planned programs to be financed under EIE to determine strengths and weaknesses of the programs.

2. An analysis of the financial provisions being made for the EIE program, including:

   (a) Funds being appropriated for the EIE program in name, but used for tax rollback.

(b) Actual financial support given for educational programs that are new or additions to existing programs.

(c) An analysis of local use of EIE funds to maintain previously existing programs as opposed to using EIE funds for actual improvement.

(d) A careful analysis of funds being diverted from beneficial educational uses.

3. A comparison of Florida financing procedures with comparable plans in other states.

4. Careful consideration of the effectiveness of both the guidelines and the planning requirements for program justification.

5. Constant evaluation of personnel improvement plans with stress on meaningful accountability designed to prove or disprove effectiveness of programs.

6. Continuous planning and effort toward cost-effectiveness analysis designed to increase efficient use of tax dollars.

* * *

APPENDIX A

THE EDUCATIONAL IMPROVEMENT EXPENSE PROGRAM LAW
(Section 236.07(6) Florida Statutes)

Multiply the number of instruction units, determined for each county according to law, by one thousand seven hundred twenty dollars. This product shall be the amount included for education improvement expense; provided, that this total amount shall be used by the county board of public instruction for the purpose of improving the quality of the educational program based on an approved plan of utilization and implementation. Each county board of public instruction shall initiate an evaluation of the educational program needs in that county and shall develop a systematic program of action for meeting these needs both as to the immediate school year and long range objectives incorporating a priority of the use of the funds provided herein. Each county board of public instruction shall, prior to July 1 each year, present to the state superintendent for review and approval a plan for educational improvements to be accomplished that year which are in accord with the long range objectives and are designed pursuant to criteria prescribed by the state board of education. In developing the plans for educational improvement each county shall provide in an order of priority of needs a compensatory education, intensification in instruction in basic skills, extended services for ill, hungry, and emotionally disturbed children, innovations in technology and media, expanded public information services, flexible staff organization, additional time for lunch and planning, expanded utilization of staff and facilities on a twelve month basis providing more adequate instruction materials, expanded educational testing programs, expanded adult education programs, provisions for meeting the unique needs of the individual child, provisions for teacher aides, technicians and support personnel, and school plan maintenance. Each county board shall in determining the needs and developing the plan for educational improvements give the highest priority of need to the area of staff development, and the state superintendent shall not approve any plan failing to meet this requirement. In the event the plan has not been approved by the state superintendent prior to August 31 of any year, the county board shall set aside these funds in an earmarked reserve within the county school board budget. This reserve shall be in addition to other reserves provided by law and shall not be amended into an appropriation for expenditure until such time that the plan for improvement of education has been approved by the state superintendent. If the plan has not been approved by February 1 of any year the county shall forfeit its right to these state funds, and the state comptroller who shall withhold this amount from the remaining distribution of state funds to that county until such time that the proper amount has been retained by the state.

APPENDIX B

REVISED GUIDELINES FOR DEVELOPING A LONG-RANGE, COMPREHENSIVE PLAN FOR EDUCATIONAL IMPROVEMENT (EIE) IN EACH SCHOOL DISTRICT (COUNTY) FOR 1970-71
(Issued by the State Department of Education)

PART I

GENERAL INFORMATION

Planning is the key to improving education. Having recognized this, the 1968 Florida Legislature passed a law (Section 236.07, Florida Statutes) authorizing Education Improvement Expense (EIE) funds and thus emphasized the need for comprehensive, long-range educational planning.

The authority under which a county develops a plan for which the Commissioner prescribes criteria and requests submission is found in Section 236.07, Florida Statutes. The law states:

1. The county board shall present each year to the Commissioner for review and approval a plan for educational improvements.

2. The plan shall:
   (a) Include long-range objectives designed pursuant to criteria prescribed by the state board of education.
   (b) Include a list of needs by priority for at least five years which may include, but not necessarily be limited to; compensatory education, intensification in instruction in basic skills, extended services for ill, hungry, and emotionally disturbed children, innovations in technology and media, expanded public information services, flexible staff organization, additional time for lunch and planning, expanded utilization of staff and facilities on a twelve-month basis, providing more adequate instruction materials, expanded educational testing programs, expanded adult education programs, provisions for meeting the unique needs of the individual child, provisions for teacher aides, technicians and support personnel, and school plant maintenance.
   (c) Give the highest priority of need to the area of staff development.
   (d) Not be approved if staff development is not the top priority need.

In developing the plan, the county should place heavy emphasis on long-range, comprehensive planning. The long-range plan should be comprehensive to the degree that all areas of the educational program have been assessed and priority needs for each of five years have been established. Five years is suggested as the minimum span of time for planning.

Special attention is called to staff development. Section 236.07(6), Florida Statutes, provides that staff development shall be given the highest priority in the expenditure of Education Improvement Expense funds. Special attention should also be given to Section 230.23(4)(m), Florida Statutes. The Criteria for Designing, Developing and Approving the District Master Plan for In-Service Teacher Education should be used in determining staff development and

if the district master plan is developed, it may be included in the EIE plan as priority number one. If the Master Plan is used as a part of the EIE plan and it does not include non-instructional a separate activity or activities should be developed for the non-instructional personnel.

The facilities and transportation portions of the annual plan should be made in accordance with these requirements:

1. Plans for action and improvement should be based on (a) a school plans survey, (b) a school plant management and organization survey, and (c) a transportation survey, all conducted by the Department of Education or approved by the Department of Education.

2. A plan for financing action and improvements should be developed to give the amount and source of all funds, such sources as (a) Minimum Foundation Program, (b) SBE Bonds, (c) PL 815, (d) annual, local capital outlay, and others.

3. State EIE funds may not be used to renovate school buildings that have been recommended to be abandoned by a Department of Education survey or surveyor approved by the Department of Education.

4. State EIE funds may not be used to purchase non-permanent type buildings such as mobile, relocatable, and portable units.

Personnel of the Department of Education are available to school districts to assist in developing the plan. For assistance, the Department of Education Area Consultant should be contacted.

PART II

SUGGESTED PROCEDURES FOR DEVELOPING A LONG-RANGE, COMPREHENSIVE DISTRICT PLAN

I. Involvement for planning

A community task force of lay, student and professional persons both in and out of education should be organized, if not already established, and involved in developing the plan. It is suggested that the district's legislative delegation be consulted and, as much as feasible, become involved in the planning.

II. Schedule

The following general time schedule should be followed:

Prior to July 1 .....Develop plan

On or before July 1 ... Submit (12) copies of the plan to DOE for approval

Reminders:

1. Submit the annual budget with the EIE funds as an incorporated part of it by August 1.

2. The Commissioner will consider the plan for approval if submitted on time prior to August 31.

3. If the county fails to submit the EIE plan to DOE by August 31 or if DOE fails to approve the plan by August 31, the county must place EIE funds in reserve.

4. If the plan is not approved by the Commissioner by February 1, EIE funds will be forfeited and the Commissioner will notify the State Comptroller to withhold EIE funds from the county.

III. Baseline Data

Baseline data used in developing objectives, statement of needs, and evaluation procedures should be derived from the current or most recent assessment of the quantitative and qualitative aspects of:

1. Students enrolled in pre-kindergarten through grade 12 and post-secondary, vocational-technical and general education

2. Staff (administrative, supervisory, instructional, and non-instruction)

3. All instructional programs

4. All pupil services (clinic, transportation, and school food service)

5. School equipment

6. School sites and buildings

7. Use of federal, state and local funds

8. Students ceasing to continue their education

Baseline data may be found in:

1. Surveys and evaluations by agencies and groups such as:
   (a) Community and local surveys
   (b) Department of Education
      (1) curriculum and instructional surveys
      (2) school plant surveys
      (3) maintenance and operation surveys
      (4) administrative surveys
      (5) transportation surveys
      (6) school food service studies
      (7) vocational-technical education studies
      (8) adult general education studies
      (9) accreditation reports

Footnote References

[1]State and Local Financing of Public Schools (Southern States Work Conference on School Administrative Problems, Bulletin No. 1, 1941), pp. 23-25.

[2]Nina E. McAdam, "Long Range Total Programs," Florida Education Journal, May 1944, pp. 10-11.

[3]Florida School Bulletin, January 1945, p. 5.

[4]Florida Senate Journal (1945), p. 609.

[5]Florida Citizens Committee on Education, Education and the Future of Florida (Tallahassee, 1947).

[6]Florida Citizens Committee on Education, Guides for County and Local Studies of Education in Florida (Tallahassee, 1946), pp. 3-4.

[7]Laws of Florida (1947), Chap. 23726 [No. 112], pp. 185-234.

[8]Florida Citizens Committee on Education, Education and the Future of Florida (Tallahassee, 1947), p. 24.

[9]School of Public Administration Florida State University, Public Education in Florida--Professional Evaluation Project Legislative Survey of Education in 1950 (Tallahassee, 1950), pp. 361-362.

[10]Roe L. Johns and Edgar L. Morphet, Financing the Public Schools (Englewood Cliffs, N. J.: Prentice-Hall, Inc., 1960), p. 259.

[11]Edgar L. Morphet, Roe L. Johns, and Theodore L. Reller, Educational Organization and Administration (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1967), pp. 516-517.

[12]Roe L. Johns and Ralph B. Kimbrough, Relationships Between Socio-economic Factors, Educational Leadership Patterns, Elements of Community Power Structure, and Local School Fiscal Policy, Cooperative Research Project no. 2842 (Gainesville, Fla.: University of Florida, 1967).

[13]Governor Collins' Committee on Education, Florida Conference on Education (Tallahassee, 1955), p. 13.

[14]Governor's Conference on Education, Report of the Governor's Conference on Education (Tallahassee, 1966), p. 14.

[15]See Saturday Review, April 20, 1968, pp. 63-65, 76-79, for a discussion of these events.

[16]Governor's Commission for Quality Education, Toward Excellence: Changing Concepts for Education in Florida (Tallahassee, 1967).

[17]Claude R. Kirk, Jr., Governor, Education in Florida: Perspective for Tomorrow (Tallahassee, 1967), pp. 35-36.

[18]Florida Department of Education, Florida Schools (Tallahassee, November-December 1969), p. 27.

[19]Florida Department of Education, Florida Schools (Tallahassee, January-February 1970), p. 15.

[20]Florida Department of Education, Ranking of the Counties...1968 Report 73 (Tallahassee: Division of Research, Department of Education, 1969), p. 5.

[21]Duval (Rank 2) used all of its EIE funds for rollback replacement and Hillsborough (Rank 3) used funds for rollback and teacher retirement matching.